

Washington State Auditor's Office

Accountability Audit Report

Thurston Conservation District Thurston County

Audit Period

January 1, 2001 through December 31, 2001

Report No. 64230

Issue Date
December 17, 2002



Washington
State Auditor
Brian Sonntag

Audit Summary

Thurston Conservation District Thurston County January 1, 2001 through December 31, 2001

ABOUT THE AUDIT

This report contains the results of our independent audit of the Thurston Conservation District for the period January 1, 2001, through December 31, 2001.

Audit procedures were performed to determine whether the District complied with state laws and regulations and its own policies and procedures. We also evaluated internal controls established by District management. Our work focused on specific areas that have a potential risk for abuse or misuse of public resources.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

CLOSING REMARKS

We thank District officials and personnel for their assistance and cooperation during the audit.

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Description of the District

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ABOUT THE DISTRICT

The Thurston Conservation District was formed in 1948 to promote conservation services and education to residents of Thurston County and is one of 48 conservation districts in the state. A five-member Board of Supervisors, three elected and two appointed by the Washington State Conservation Commission, administers the District. The District works closely with and relies upon assistance from the Conservation Commission.

The Commission provides the District assistance in obtaining and administering grants, program and field staff to assist in conservation projects, and helps the District coordinate its efforts with other local, state and federal agencies.

The District receives approximately one third of its funding from a \$5 per parcel assessment that is levied on all properties in Thurston County. The remainder of the funding is primarily from grant awards for various types of conservation projects. Revenues for 2001 were approximately \$1,391,000.

AUDIT HISTORY

The District has been audited yearly for the past three audits. Beginning with fiscal years 2002 and 2003, the District will be audited every two years. The last audit was free of findings, as is the current audit. The District had two findings as a result of the 1999 audit. One involved charging state grants for work that was not performed, and the other revolved around the District having inadequate controls over disbursements. Both of those findings were cleared during the 2000 audit. The current audit found no issues in these areas.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

Doug Rushton
Peter Moulton (resigned March 2001)
David Hall (elected August 2001)
Fred Colvin

APPOINTED OFFICIALS

Board of Supervisors:

Jaclyn Reid (resigned February 2001)
Nora Jewitt (appointed May 2001)
Harry Peterson

ADDRESS

District

2400 Bristol Court Southwest
Olympia, WA 98502-6004

Audit Areas Examined

Thurston Conservation District Thurston County January 1, 2001 through December 31, 2001

In keeping with general auditing practices, we do not examine every portion of the Thurston Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Cash receipting (plant sale)
- Payroll
- Grant activity

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Allowable expenditures
- Competitive bid law compliance

FINANCIAL

Our opinion on the District's financial statements is provided in a separate report. This report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Revenues
- Expenditures
- Overall presentation of the financial statements
- Going concern and subsequent events